1986 – Volume 2

CONTENTS INDEX

Accountable Management in British Central Government: Some Reflections on the Financial Management Initiative Andrew Gray and William I. Jenkins	Autumn,	No. 3, p. 171
Assessing the Performance Budgeting Experiment in Four Developing Countries Peter N. Dean	Spring,	No. 1, p. 1
Australian Federal Financial Control and Accountability – A Review J.J. Glynn and M. McCrae	Summer,	No. 2, p. 89
Beyond the Managerial Model: the Case for Broadening Performance Assessment in Government and the Public Services Christopher Pollitt	Autumn,	No. 3, p. 155
Capital Asset Accounting in UK Non-Trading Organisations Irvine Lapsley	Winter,	No. 4, p. 273
Compliance with Disclosure Standards in Published Reports and Accounts of Local Authorities Roy Chandler and Paul Cook	Summer,	No. 2, p. 75
Costing and Budgeting in the National Health Service Michael Bourn and Mahmoud Ezzamel	Spring,	No. 1, p. 53
Investment Appraisal in UK Non-Trading Organisations Irvine Lapsley	Summer,	No. 2, p. 135
Local Authority Audit Under the Audit Commission and what it Means to One Private Sector Professional Firm Cyril Tomkins	Spring,	No. 1, p. 35
Managerial Implications of Municipal Pension Funding Practices and Bond Borrowing Costs Ronald M. Copeland and Earl P. Wilson	Summer,	No. 2, p. 121
Managing Capital Assets in the National Health Service: A Critique Irvine Lapsley	Autumn,	No. 3, p. 227
Option Appraisal in the UK National Health Service Gavin Mooney and John Henderson	Autumn,	No. 3, p. 187
Organisational Culture in Hospitals in the National Health Service Michael Bourn and Mahmoud Ezzamel	Autumn,	No. 3, p. 203
Planned Incremental Package Evaluation System Udayan P. Rege	Spring,	No. 1, p. 25

The Stages of Development of Public and Charitable Tasks with Regard to Connections with the Financial Accounting System Karl Oettle — Winter, No. 4, p. 235

Trustee Perceptions of Audit Committees in Hospitals Lela D. Pumphrey and Thomas P. Howard — Winter, No. 4, p. 295

Value for Money Auditing – Towards Incorporating a Naturalistic Approach Martin Grimwood and Cyril Tomkins — Winter, No. 4, p. 251

Universities, on Becoming What They Are Not C.S. Jones — Summer, No. 2, p. 107

The Use of Rational Systems in Bounded Rationality Organizations: A Dilemma for Financial Managers Philip Bromily and K.J. Euske — Winter, No. 4, p. 311

AUTHOR INDEX

Bourn, M. and M. Ezzamel
Costing and Budgeting in the National Health Service
Spring, No. 1, p. 53

Bourn, M. and M. Ezzamel
Organisational Culture in Hospitals in the National Health Service
Autumn, No. 3, p. 203

Bromily, P. and K.J. Euske
The Use of Rational Systems in Bounded Rationality Organizations: A Dilemma for Financial Managers
Winter, No. 4, p. 311

Chandler, R. and P. Cook
Compliance with Disclosure Standards in Published Reports and Accounts of Local Authorities
Summer, No. 2, p. 75

Copeland, R.M. and E.P. Wilson
Managerial Implications of Municipal Pension Funding Practices and Bond Borrowing Costs
Summer, No. 2, p. 121

Dean, P.N.
Assessing the Performance Budgeting Experiment in Four Developing Countries
Spring, No. 1, p.1

Glynn, J.J. and M. McCrae
Australian Federal Financial Control and Accountability – A Review
Summer, No. 2, p. 89

Gray, A. and W.I. Jenkins
Accountable Management in British Central Government: Some Reflections on the Financial Management Initiative
Autumn, No. 3, p. 171

Grimwood, M. and C. Tomkins
Value for Money Auditing – Towards Incorporating a Naturalistic Approach
Winter, No. 4, p. 251

Jones, C.S.
Universities, on Becoming What They Are Not
Summer, No. 2, p. 107

Lapsley, I.
Investment Appraisal in UK Non-Trading Organisations
Summer, No. 2, p. 135

Lapsley, I.
Managing Capital Assets in the National Health Service: A Critique
Autumn, No. 3, p. 227

Lapsley, I.
Capital Asset Accounting in UK Non-Trading Organisations
Winter, No. 4, p. 273

Mooney, G. and J. Henderson — Autumn, No. 3, p. 187
Option Appraisal in the UK National Health Service

Oettle, K. — Winter, No. 4, p. 235
The Stages of Development of Public and Charitable Tasks with Regard to Connections with the Financial Accounting System

Pollitt, C. — Autumn, No. 3, p. 155
Beyond the Managerial Model: the Case for Broadening Performance Assessment in Government and the Public Services

Pumphrey, L.D. and T.P. Howard — Winter, No. 4, p. 295
Trustee Perceptions of Audit Committees in Hospitals

Rege, U.P. — Spring, No. 1, p. 25
Planned Incremental Package Evaluation System

Tomkins, C. — Spring, No. 1, p. 35
Local Authority Audit Under the Audit Commission and what it Means to One Private Sector Professional Firm